



KINGS COUNTY TAX COLLECTOR

1400 W. LACEY BLVD • HANFORD, CA 93230

(559) 852-2479 • FAX: (559) 582-1236

REQUEST FOR CANCELLATION OF DELINQUENT PENALTIES

(Instructions on next page)

Please complete the following information for which you are requesting a penalty cancellation. If your request is for more than 2 tax years, please submit a Request for Cancellation of Delinquent Penalties form for each year. **IF THE TAXES ARE UNPAID, PLEASE SUBMIT THE ORIGINAL PAYMENT ALONG WITH THIS REQUEST.** Form will not be reviewed until taxes are paid with penalty. Each request must be signed & dated by the taxpayer.

Taxpayer Name: _____

Claimant Name: _____
(If different from above)

Mailing Address: _____

Daytime Phone: _____ **Email:** _____

Bill Information: Tax Year (s): _____ Penalty Amount: _____

Secured Supplemental Unsecured Redemption/Other

Parcel No. (APN): _____ **Assessment No. (s):** _____

Please fully describe the reason(s) for filing this claim. Attach all supporting documentation to support your request. If you require additional space, please attach additional sheets to the request.

I declare under penalty of perjury that the above explanation is true and complete to the best of my knowledge and belief and that my request meets one of the allowable exceptions listed on the next page.

Signature: _____ Date: _____

Sign and mail the request along with your supporting documentation to the address below:

Kings County Tax Collector
1400 W. Lacey Blvd
Hanford, CA 93230

DO NOT WRITE BELOW THIS LINE

Request provides adequate justification under Section 4985.2. Request for refund approved.

Request does not provide adequate justification under Section 4985.2. Request for refund denied.

Erik Ureña CPA, Tax Collector

Erik Ureña CPA, Director of Finance

By _____
Deputy Date

By _____
Deputy Date

INSTRUCTIONS FOR PENALTY CANCELLATION REQUESTS
PLEASE REVIEW THIS IMPORTANT INFORMATION BEFORE COMPLETING YOUR REQUEST

A taxpayer may request cancellation of any penalty assessed on a secured or unsecured property by completing and submitting this request. The request is required to be completed with all supporting documentation, and the request must be signed. **The delinquent taxes must be paid with penalty before this form will be reviewed.**

The following summarizes key sections of the California Revenue & Taxation (R & T) Code that provide the legal basis to determine when a tax payment is considered timely, or when a tax penalty cancellation request may be granted. For the complete R & T Code go to: http://www.leginfo.ca.gov/html/rtc_table_of_contents.html

R & T Section Comments

- 2512** a) Taxpayers who send their payments by mail are cautioned that the U.S. Postal Service only postmarks certain mail, depending on the type of postage used, and may not postmark mail on the same day it is deposited by the taxpayer. Payments received by mail are deemed received based on the U.S. Postal Service postmark date stamped on the envelope containing the payment (office machine cancellations, foreign postmarks and private metered postage are not acceptable). If the postmark date is after the delinquency date, then the payment is considered late. The delinquent penalty will apply and will not be cancelled. If a payment is received after the delinquency date and does not have a U.S. Postal Service postmark on the envelope, the payment will be considered late and the delinquent penalty will apply and will not be cancelled. Please see important information about postmarks on our website.
- b) Payments made through online or home banking systems are deemed received based on the date the payment is actually received by the Tax Collector. Payments received on or before 5:00 p.m. of the delinquency date will be considered timely.
- 2610.5/2910.1** Failure to receive a tax bill does not relieve the lien of taxes nor does it prevent the imposition of delinquent penalties.
- 4911(a)** If a taxpayer can demonstrate that the current taxes were paid on a wrong parcel by mistake, the Tax Collector shall cancel the credit on the unintended property and transfer the payment to the property intended. This will occur provided the payment was received a) on time for the correct amount of the tax due, b) before the property has transferred ownership, and c) before two years have elapsed since the date of payment.
- 4920-4925** A penalty may be cancelled if the taxpayer can demonstrate that prior year taxes were paid on a wrong parcel by mistake and the payment was received on time for the correct amount of tax due.
- 4985** A penalty may be cancelled upon showing proof that the payment was not made timely, or made in the proper amount, because of information provided to the taxpayer in writing by the County.
- 4985.2** A penalty may be cancelled if the failure to pay on time is shown to be for reasons outside a taxpayer's control, provided the taxpayer is not negligent. Failure of the post office to postmark mail timely does not constitute grounds for penalty cancellation under this section. Documentation of events, such as hospitalization on the payment due date is required.

If you have additional questions or need additional assistance, call our office at (559) 852-2479 between 8:00 a.m. and 4:45 p.m. Monday through Friday. You may also visit our website for additional property tax information.